IN THE COMMONWEALTH COURT OF PENNSYLVANIACEIVED

Commonwealth of Pennsylvania, By D. Michael Fisher, Attorney General,

Plaintiff

Cigtec Tobacco, LLC.,

V.

Defendant

NO. 404 M.D. 2001

ORDER

AND NOW, this 20th day of May, 2003, after argument on whether the Court should grant the petition of Cigtec Tobacco, LLC., to release the excess escrow payment for 2001 made in Pennsylvania under the Tobacco Settlement Agreement Act,

It appearing that Cigtec Tobacco, LLC., has also counterclaimed for the excess moneys paid for 2001 into the escrow fund and that unresolved issues of fact and law raised by the other pleadings are intertwined with issues raised by the petition for release and in the interests of judicial economy,

It is ORDERED, ADJUDGED and DECREED that the petition for the release of excess escrow payment is dismissed without prejudice and that issues raised by the petition shall be resolved in the trial of the counterclaim asserted by Cigtec Tobacco,

LLC., against the Commonwealth of Pennsylvania by the Attorney General, plaintiff in the main case.

Certified from the Record

MAY 2 1 2003 and Order Exit